UNIVERSITY LIBRARY, MADRAS
31 MAR 1950

FIRST EDITION

ANNUAL FINANCIAL STATEMENT (BUDGET) OF THE GOVERNMENT OF MADRAS

SUMMARY OF THE FINANCIAL POSITION

From 1948-9 (Accounts)

To 1950-51 (Budget)

TO BE LAID BEFORE THE LEGISLATURE, 1950

FINANCE DEPARTMENT,
FORT ST. GEORGE, MADRAS,
27th February 1950.

T. N. S. RAGHAVAN,
Secretary to the Government of Madras.

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I—GENERAL STATEMENT OF REVENUE AND EXPENDITURE ON REVENUE ACCOUNT OF THE GOVERNMENT OF MADRAS

Revenue. (1)	For details vide Statement. (2)	Accounts, 1948-9. (3)	Budget Estimate, 1949-50. (4)	Revised Estimate, 1949-50. (5)	Budget Estimate, 1950-51. (6)
		RS.	RS.	RS.	RS.
Revenue.					
PRINCIPAL HEADS OF REVENUE—					
TAXES ON INCOME OTHER THAN CORPORATION TAX.	A	8,42,22,000	7,89,30,000	8,20,00,000	8,20,00,000
LAND REVENUE ..	A	4,97,75,752	5,30,75,000	5,09,83,000	5,72,50,000
EXCISE ..	A	3,66,53,885	40,01,200	46,42,400	32,08,800
STAMPS ..	A	4,05,56,718	4,37,81,900	4,26,32,500	4,26,89,900
FOREST	A	1,59,57,431	1,48,17,600	1,74,70,000	1,75,00,000
REGISTRATION	A	86,54,906	86,64,200	89,35,800	89,88,100
RECEIPTS UNDER MOTOR VEHICLES ACTS	A	1,97,44,721	1,89,33,100	2,75,00,000	2,95,00,000
MADRAS GENERAL SALES TAX	A	13,03,01,190	12,25,00,000	15,51,50,000	15,00,00,000
OTHER TAXES AND DUTIES.	A	2,29,31,210	6,10,47,000	2,78,29,000	2,79,01,600
TOTAL—PRINCIPAL HEADS ..		40,87,97,813	40,57,50,000	41,71,42,700	41,90,38,400
IRRIGATION (NET) ..	A	1,82,74,143	2,15,04,300	1,81,77,700	1,96,31,600
INTEREST RECEIPTS ..	A	93,72,263	91,57,600	95,01,100	93,31,700
CIVIL ADMINISTRATION ..	A	3,06,18,009	3,15,74,700	3,81,42,200	4,43,23,200
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—CIVIL WORKS ..	A	86,33,614	75,60,000	81,23,900	94,49,300
ELECTRICITY SCHEMES—RECEIPTS FROM ELECTRICITY SCHEMES (NET).	A	85,12,000	1,08,05,900	1,24,70,100	1,58,07,700
MISCELLANEOUS ..	A	2,06,51,879	2,10,23,200	1,23,14,000	1,20,66,000
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN UNION AND STATES GOVERNMENTS ..	A	21,065	9,600	21,100	21,100
EXTRAORDINARY ITEMS ..	A	2,84,71,732	5,01,46,500	5,32,37,300	2,24,56,100
TOTAL—REVENUE ..	A	53,33,52,518	55,75,31,800	56,91,30,100	55,21,25,100
EXCESS OF EXPENDITURE OVER REVENUE OR **Deficit**	A	..	..	..	35,97,500
GRAND TOTAL ..		53,33,52,518	55,75,31,800	56,91,30,100	55,57,22,600

Expenditure on revenue account. (7)	For details vide Statement. (8)	Accounts, 1948-9. (9)	Budget Estimate, 1949-50. (10)	Revised Estimate, 1949-50. (11)	Budget Estimate, 1950-51. (12)
		RS.	RS.	RS.	RS.
Expenditure on Revenue Account.					
DIRECT DEMANDS ON THE REVENUE	B	4,79,74,817	4,84,70,900	5,11,33,100	5,22,11,700
IRRIGATION	B	2,51,78,563	3,99,44,800	3,21,10,100	2,67,78,800
DEBT SERVICES	B	— 3,85,325	— 35,40,900	— 26,53,800	— 76,00,200
CIVIL ADMINISTRATION ..	B	32,05,44,967	33,73,31,600	35,70,90,200	36,21,65,000
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—					
CIVIL WORKS	B	5,88,83,545	7,15,42,600	7,40,15,900	7,21,76,100
ELECTRICITY SCHEMES—					
INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES AND OTHER REVENUE EXPENDITURE ..	B	67,03,134	93,37,900	89,08,000	1,15,89,800
MISCELLANEOUS	B	4,61,01,531	3,97,06,300	3,24,08,900	2,77,44,700
EXTRAORDINARY ITEMS ..	B	2,83,40,858	1,38,15,200	1,08,04,300	1,06,56,700
TOTAL—EXPENDITURE ON REVENUE ACCOUNT ..	B	53,33,42,090	55,66,08,400	56,38,16,700	55,57,22,600
EXCESS OF REVENUE OVER EXPENDITURE OR **Surplus** ..	B	+ 10,428	+ 9,23,400	+ 53,13,400	..
GRAND TOTAL ..		53,33,52,518	55,75,31,800	56,91,30,100	55,57,22,600

Receipts. (1)	For details *vide* Statement. (2)	Accounts, 1948-9. (3)	Budget Estimate, 1949-50. (4)	Revised Estimate, 1949-50. (5)	Budget Estimate, 1950-51. (6)
		RS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE	B	10,428	9,23,400	53,13,400	..
Debt, Deposits and Advances—					
PERMANENT DEBT (INCURRED)	C	..	..	..	..
FLOATING DEBT (INCURRED).	C	20,31,00,000	12,00,00,000	19,00,00,000	18,00,00,000
LOANS FROM THE GOVERNMENT OF INDIA (NET INCURRED) ..	C	2,95,65,069	..	..	..
UNFUNDED DEBT (NET INCURRED)	C	19,63,693	24,73,000	23,76,000	36,85,000
DEPOSITS AND ADVANCES (NET)	C	15,47,90,140	10,83,90,700	7,06,32,300	15,05,93,700
TOTAL—DEBT, DEPOSITS AND ADVANCES ..	C	38,94,18,902	23,08,63,700	26,30,08,300	33,42,78,700
LOANS AND ADVANCES BY THE MADRAS GOVERNMENT (NET RECOVERIES)..	C	..	1,33,14,100	..	..
REMITTANCES (NET) ..	C	..	7,35,500	61,93,000	1,64,50,000
Total—Receipts ..		38,94,29,330	24,58,36,700	27,45,14,700	35,07,28,700
Opening Cash Balance ..		— 92,82,280	50,69,520	3,47,60,601	56,40,501
Grand Total ..		38,01,47,050	25,09,06,220	30,92,75,301	35,63,69,201

Disbursements. (1)	For details *vide* Statement. (2)	Accounts, 1948-9. (3)	Budget Estimate, 1949-50. (4)	Revised Estimate, 1949-50. (5)	Budget Estimate, 1950-51. (6)
		RS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE	A	..	..	..	35,97,500
Capital Expenditure outside the Revenue Account.					
65. PAYMENTS OF COMPENSATION TO LANDHOLDERS ON THE ABOLITION OF THE ZAMINDARI SYSTEM	C	..	..	25,00,000	1,07,00,000
68. CONSTRUCTION OF IRRIGATION, ETC., WORKS ..	C	2,48,66,563	4,00,36,400	3, 92,06,600	5,78,65,400
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	C	1,15,61,419	1,07,93,400	40,22,200	1,05,46,900
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT ..	C	33,36,053	1,29,45,800	75,82,200	1,35,86,900
81A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES ..	C	4,24,55,350	6,01,09,800	6,42,61,900	5,66,10,600
82. CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT ..	C	..	..	14,59,400	51,96,600
82B. CAPITAL OUTLAY ON ROAD TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT	C	26,64,715	..	8,04,700	4,08,000
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS ..	C	..	100	..	100
85A. CAPITAL OUTLAY ON SCHEMES OF STATE TRADING	C	..	100	-- 2,50,00,000	100
TOTAL—CAPITAL ACCOUNT DISBURSEMENTS ..		8,48,84,100	12,31,85,600	9,48,37,000	15,49,14,600
Debt, Deposits and Advances.					
PERMANENT DEBT (DISCHARGED)	C	8,58,400	6,12,000	30,27,500	10,64,000
FLOATING DEBT (DISCHARGED)	C	20,31,00,000	12,00,00,000	19,00,00,000	18,00,00,000
LOANS FROM THE GOVERNMENT OF INDIA (NET DISCHARGED)	C	..	4,54,700	4,58,000	4,75,400
UNFUNDED DEBT (NET DISCHARGED)	C	..	..	..	..
DEPOSITS AND ADVANCES (NET)	C	..	..	..	..
TOTAL—DEBT, DEPOSITS AND ADVANCES		20,39,58,400	12,10,66,700	19,34,85,500	18,15,39,400
LOANS AND ADVANCES BY THE MADRAS GOVERNMENT (NET DISBURSEMENTS)		5,60,69,738	..	1,53,12,300	1,04,66,200
REMITTANCES (NET) ..	C	4,74,211	..	..	..
Total—Disbursements ..		**34,53,86,449**	**24,49,52,300**	**30,36,34,800**	**35,05,17,700**
Closing Cash Balance ..		**3,47,60,601**	**59,53,920**	**56,40,501**	**58,51,501**
Grand Total ..		**38,01,47,050**	**25,09,06,220**	**30,92,75,301**	**35,63,69,201**

Major Head Number. (1)	Major Head. (2)	Accounts, 1948-9. (3)	Revised Estimate, 1949-50. (4)	Increase (+) or decrease (—) as compared with Budget Estimate, 1949-50. (5)	Budget Estimate, 1950-51. (6)	Increase (+) or decrease (—) as compared with Revised Estimate, 1949-50. (7)
		RS.	RS.	RS.	RS.	RS.
	A. Principal Heads of Revenue.					
IV	Taxes on Income other than Corporation Tax.	8,42,22,000	8,20,00,000	+30,70,000	8,20,00,000	..
VII	Land Revenue ..	4,97,75,752	5,09,83,000	—20,92,000	5,72,50,000	+62,67,000
VIII	Excise	3,66,53,885	46,42,400	+ 6,41,200	32,08,800	—14,33,600
IX	Stamps ..	4,05,56,718	4,26,32,500	—11,49,400	4,26,89,900	+ 57,400
X	Forest	1,59,57,431	1,74,70,000	+26,52,400	1,75,00,000	+ 30,0[illegible]0
XI	Registration	86,54,906	89,35,800	+ 2,71,600	89,88,100	+ 52,300
XII	Receipts under Motor Vehicles Acts ..	1,97,44,721	2,75,00,000	+85,66,900	2,95,00,000	+20,00,000
XIII	Other Taxes and Duties :—					
	General Sales Tax ..	13,03,[illegible]1,190	15,51,50,000	+ 3,26,50,000	[illegible]5,00,00,000	— 5[illegible],50,000
	Other items ..	2,29,31,210	2,78,29,000	—3,32,18,000	2,79,01,600	+ 72,600
	Total—A ..	40,87,97,813	41,71,42,700	+1,13,92,700	4[illegible],90,[illegible]8,4[illegible]0	+18,95,700
	C. Irrigation, Navigation, Embankment and Drainage Works.					
XVII	Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept— Gross Receipts ..	2,02,64,044	2,03,43,000	+ 4,76,200	2,05,68,400	+ 2,25,400
	Deduct—Working Expenses	—1,03,44,115	— 1,21,59,200	—31,01,400	— 1,15,13,50	+ 6,45,700
	Net Receipts ..	99,19,929	81,83,800	—26,25,200	90,54,900	+ 8,71,100
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept ..	83,54,214	99,93,900	— 7,01,400	1,0[illegible],7[illegible],700	+ 5,82,800
	Total—C ..	1,82,74,143	1,81,77,700	—33,26,600	1,96,31,600	+14,53,900
	D. Debt Services.					
XX	Interest	93,72,263	95,01,100	+3,43,500	93,31,700	— 1,69,400
	Total—D ..	93,72,263	95,01,100	+ 3,43,500	93,31,700	— 1,69,400
	F. Civil Administration.					
XXI	Administration of Justice	73,12,011	78,18,100	+ 8,41,900	80,04,200	+ 1,86,100
XXII	Jails and Convict Settlements ..	15,99,210	20,47,400	+8,06,900	16,86,100	— 3,61,300
XXIII	Police	19,51,262	21,53,300	+ 5,31,300	16,93,400	— 4,59,900
XXVI	Education	30,29,364	29,05,900	— 2,09,500	35,00,200	+ 5,94,300
XXVII	Medical	23,32,773	20,83,000	+ 2,45,000	20,72,300	— 10,700
XXVIII	Public Health ..	7,79,160	7,60,900	+ 1,81,000	6,38,000	— 1,22,900
XXIX	Agriculture	23,86,566	65,80,500	+40,66,200	92,96,100	+27,15,600
	Carried over ..	1,93,90,346	2,43,49,100	+ 64,62,800	2,68,90,300	+25,41,200

Major Head Number. (1)	Major Head. (2)	Accounts, 1948–9. (3)	Revised Estimate, 1949–50. (4)	Increase (+) or decrease (—) as compared with Budget Estimate, 1949–50. (5)	Budget Estimate, 1950–51. (6)	Increase (+) or decrease (—) as compared with Revised Estimate, 1949–50. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..	1,93,90,346	2,43,49,100	+64,62,800	2,68,90,300	+25,41,200
	F. Civil Administration —*cont.*					
XXX	Veterinary	3,49,786	4,17,100	+ 79,600	4,71,400	+ 54,300
XXXI	Co-operation	12,28,175	17,59,300	+ 8,73,800	15,75,300	— 1,84,000
XXXII	Industries and Supplies.	75,81,448	93,93,200	—10,45,200	1,32,82,700	+38,89,500
XXXVI	Miscellaneous Departments	20,68,254	22,23,500	+ 1,96,500	21,03,500	— 1,20,000
	Total—F ..	3,06,18,009	3,81,42,200	+65,67,500	4,43,23,200	+61,81,000
	H. Civil Works and Miscellaneous Public Improvements.					
XXXIX	Civil Works	86,33,614	81,23,900	+ 5,63,900	94,49,300	+13,25,400
	Total—H ..	86,33,614	81,23,900	+ 5,63,900	94,49,300	+13,25,400
	I. Electricity Schemes.					
XLI	Receipts from Electricity Schemes—					
	Gross Receipts ..	2,71,21,892	3,16,53,600	+30,47,100	3,63,52,800	+46,99,200
	Deduct—Working Expenses ..	- 1,86,09,892	— 1,91,83,500	- 13,82,900	— 2,05,45,100	—13,61,600
	Total—I (Net Receipts).	85,12,000	1,24,70,100	+16,64,200	1,58,07,700	+33,37,600
	J. Miscellaneous.					
XLIV	Receipts in aid of Superannuation ..	4,79,959	3,67,600	— 1,92,700	3,59,900	— 7,700
XLV	Stationery and Printing	13,43,738	14,67,300	+ 3,53,100	13,60,600	— 1,06,700
XLVI	Miscellaneous ..	1,88,28,182	1,00,35,100	— 93,13,600	98,38,300	— 1,96,800
XLVI-A	Receipts from Road Transport Schemes—					
	Gross Receipts ..	(*a*)	91,64,300	+ 91,64,300	92,21,000	+ 56,700
	Deduct—Working Expenses ..	(*b*)	—87,20,300	— 87,20,300	— 87,13,800	+ 6,500
	Net Receipts ..		4,44,000	+ 4,44,000	5,07,200	+ 63,200
	Total—J. ..	2,06,51,879	1,23,14,000	-87,09,200	1,20,66,000	— 2,48,000
	L. Contributions and Miscellaneous Adjustments between Union and States Governments.					
L	Miscellaneous Adjustments between Union and States Governments ..	21,065	21,100	+ 11,500	21,100	..
	Total—L ..	21,065	21,100	+ 11,500	21,100	..
	M. Extraordinary Items.					
LI	Extraordinary Receipts.	2,79,24,980	5,31,94,100	+30,47,600	2,24,56,100	— 3,07,38,000
LII-A	Transfer from Revenue Reserve Fund. ..	5,00,000	..	..	..	..
LII-B	Civil Defence ..	46,752	43,200	+ 43,200	..	—43,200
	Total—M ..	2,84,71,732	5,32,37,300	+30,90,800	2,24,56,100	— 3,07.81,200
	TOTAL—Revenue ..	**53,33,52,518**	**56,91,30,100**	+ 1,15,98,300	55,21,25,100	— 1,70,05,000
	Excess of Expenditure over Revenue or Deficit ..	..	..	..	**+35,97,500**	..
	GRAND TOTAL ..	**53,33,52,518**	**56,91,30,100**	+ 1,15,98,300	55,57,22,600	— 1,34,07,500

(*a*) Included under " XLVI—Miscellaneous ".
(*b*) Included under " 57—Miscellaneous ".

Major Head Number.	Major Head.	Accounts, 1948-9.			Revised Estimate, 1949-50.			Increase (+) or decrease (—) as compared with Budget Estimate, 1949-50.	Budget Estimate, 1950-51.			Increase (+) or decrease (—) as compared with Revised Estimate, 1949-50.	Demand number
		Charged.	Voted.	Total.	*Charged.*	Voted.	Total.		*Charged.*	Voted.	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	A. Direct Demands on the Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS	
7	LAND REVENUE	*4,480*	37,39,983	37,44,463	*16,000*	41,95,200	42,11,200	+ 8,06,200	..	56,53,100	56,53,100	+ 14,41,900	I
8	EXCISE		69,04,285	69,04,285	..	79,15,300	79,15,300	+ 2,26,000	..	69,25,400	69,25,400	— 9,89,900	II
9	STAMPS		21,15,927	21,15,927	..	20,99,500	20,99,500	— 54,500	..	21,02,000	21,02,000	+ 2,500	III
10	FOREST		79,10,088	79,10,088	..	83,39,800	83,39,800	+ 14,700	..	86,22,700	86,22,700	+ 2,82,900	IV
11	REGISTRATION		51,86,055	51,86,055	..	51,38,100	51,38,100	+ 1,21,800	..	52,88,200	52,88,200	+ 1,50,100	V
12	CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS	*95,56,048*	6,11,034	1,01,67,082	*90,25,700*	6,00,600	96,26,300	+ 52,000	*90,25,400*	7,01,300	97,26,700	+ 1,00,400	VI
13	OTHER TAXES AND DUTIES ..		1,19,46,917	1,19,46,917	..	1,38,02,900	1,38,02,900	+ 14,96,000	..	1,38,93,600	1,38,93,600	+ 90,700	VII
	TOTAL—A ..	*95,60,528*	3,84,14,289	4,79,74,817	*90,41,700*	4,20,91,400	5,11,33,100	+ 26,62,200	*90,25,400*	4,31,86,300	5,22,11,700	+ 10,78,600	
	C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.												
17	IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT ..	*1,04,15,444*	..	1,04,15,444	*1,16,00,000*	..	1,16,00,000	— 1,69,000	*1,34,00,000*	..	1,34,00,000	+ 18,00,000	VIII
18	IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	*594*	1,43,55,946	1,43,56,540	..	1,95,36,500	1,95,36,500	— 76,24,000	..	1,27,66,400	1,27,66,400	— 67,70,100	VIII
19	CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..		4,06,579	4,06,579	..	9,73,600	9,73,600	— 41,[illegible]00	..	6,12,400	6,12,400	— 3,61,200	VIII
	TOTAL—C ..	*1,04,16,038*	1,47,62,525	2,51,78,563	*1,16,00,000*	2,05,10,100	3,21,10,100	— 78,34,700	*1,34,00,000*	1,33,78,800	2,67,78,800	— 53,31,300	
	E. Debt Services.												
22	INTEREST ON DEBT AND OTHER OBLIGATIONS	*—73,53,617*	..	—73,53,617	*—1,02,04,200*	..	— 1,02,04,200	+ 9,03,800	*— 1,51,68,000*	..	— 1,51,68,000	— 49,63,800	
23	APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT ..	*69,68,292*	..	69,68,292	*75,50,400*	..	75,50,400	— 16,700	*75,67,800*	..	75,67,800	+ 17,400	
	TOTAL—E ..	*— 3,85,325*	..	— 3,85,325	*— 26,53,800*	..	—26,53,800	+ 8,87,100	*— 76,00,200*	..	— 76,00,200	— 49,46,400	
	F. Civil Administration.												
25	GENERAL ADMINISTRATION ..	*17,72,380*	5,64,32,445	5,82,04,825	*17,33,900*	6,72,07,100	6,89,41,000	+ 57,53,600	*10,80,400*	6,75,97,000	6,86,77,400	— 2,63,600	IX, X and XI
27	ADMINISTRATION OF JUSTICE..	*16,92,576*	1,33,10,449	1,50,03,025	*18,52,100*	1,34,54,500	1,53,06,600	+ 11,79,900	*19,37,200*	1,37,75,500	1,57,12,700	+ 4,06,100	XII
28	JAILS AND CONVICT SETTLEMENTS	..	1,10,22,157	1,10,22,157	*100*	1,12,19,700	1,12,19,800	+ 30,73,100	..	1,12,53,200	1,12,53,200	+ 33,400	XIII
29	POLICE	..	6,51,97,142	6,51,97,142	..	6,27,42,500	6,27,42,500	+ 22,88,500	..	6,29,22,000	6,29,22,000	+ 1,79,500	XIV
30B	PORTS AND PILOTAGE ..	..	729	729	..	..	..	..	..	..	..	..	XXXII
36	SCIENTIFIC DEPARTMENTS ..	..	1,51,980	1,51,980	..	1,60,100	1,60,100	+ 9,300	..	1,66,500	1,66,500	+ 6,400	XV
37	EDUCATION	*14,768*	8,85,78,805	8,85,93,573	*19,800*	9,41,40,800	9,41,60,600	+ 2,67,400	..	9,95,08,000	9,95,08,000	+ 53,47,400	XV
38	MEDICAL	*22,929*	2,76,30,788	2,76,53,717	*33,000*	2,79,21,000	2,79,54,000	+ 25,52,700	..	2,83,56,800	2,83,56,800	+ 4,02,800	XVI
39	PUBLIC HEALTH	..	90,53,940	90,53,940	..	1,06,56,000	1,06,56,000	+ 6,38,100	..	97,67,100	97,67,100	— 8,88,900	XVII
40	AGRICULTURE	*1,638*	1,26,72,232	1,26,73,870	*1,200*	2,40,87,400	2,40,88,600	+ 1,04,64,800	..	1,87,99,400	1,87,99,400	— 52,89,200	XVIII
	Carried over ..	*35,04,291*	28,40,50,667	28,75,54,958	*36,40,100*	31,15,89,100	31,52,29,200	+ 2,62,27,400	*30,17,600*	31,21,45,500	31,51,63,100	— 66,100	

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Major Head Number.	Major Head.	Accounts, 1948-49. Charged.	Accounts, 1948-49. Voted.	Accounts, 1948-49. Total.	Revised Estimate, 1949-50. Charged.	Revised Estimate, 1949-50. Voted.	Revised Estimate, 1949-50. Total.	Increase (+) or decrease (—) as compared with Budget Estimate, 1949-50.	Budget Estimate, 1950-51. Charged.	Budget Estimate, 1950-51. Voted.	Budget Estimate, 1950-51. Total.	Increase (+) or decrease (—) as compared with Revised Estimate, 1949-50.	Demand number.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
	Brought forward ..	*35,04,291*	28,40,50,667	28,75,54,958	*36,40,100*	31,15,89,100	31,52,29,200	+ 2,62,27,400	30,17,600	31,21,45,500	31,51,63,100	— 66,100	
	F. Civil Administration—*cont.*												
41	VETERINARY	*13,066*	40,45,050	40,58,116	..	47,35,800	47,35,800	+ 3,72,000	..	47,14,900	47,14,900	— 20,900	XIX
42	CO-OPERATION	*596*	53,40,485	53,41,081	..	78,76,900	78,76,900	+ 17,44,900	..	79,16,300	79,16,300	+ 39,400	XX and XXI
43	INDUSTRIES AND SUPPLIES ..	*2,50,390*	1,17,79,704	1,20,30,094	*5,12,300*	1,52,01,600	1,57,13,900	— 98,93,000	*6,84,600*	2,00,91,100	2,07,75,700	+ 50,61,800	XXI and XXII
43A	CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	..	6,169	6,169	..	91,800	91,800	+ 91,800	..	..	..	— 91,800	(XXI and XXII)
47	MISCELLANEOUS DEPARTMENTS—												
	(i) LABOUR INCLUDING FACTORIES AND HARIJAN UPLIFT	..	73,21,733	73,21,733	..	88,55,100	88,55,100	+ 12,72,100	..	88,31,000	88,31,000	— 24,100	XXIII
	(ii) MISCELLANEOUS DEPARTMENTS	..	42,32,816	42,32,816	..	45,87,500	45,87,500	— 56,600	..	47,64,000	47,64,000	+ 1,76,500	XXIV
	TOTAL—F ..	*37,68,343*	31,67,76,624	32,05,44,967	*41,52,400*	35,29,37,800	35,70,90,200	+ 1,97,58,600	*37,02,200*	35,84,62,800	36,21,65,000	+ 50,74,800	
	H. Civil Works and Miscellaneous Public Improvements.												
50	CIVIL WORKS	*4,00,464*	5,84,83,081	5,88,83,545	*3,06,700*	7,37,09,200	7,40,15,900	+ 24,73,300	*3,04,900*	7,18,71,200	7,21,76,100	— 18,39,800	XXV, XXVI and XXVII
	TOTAL—H ..	*4,00,464*	5,84,83,081	5,88,83,545	*3,06,700*	7,37,09,200	7,40,15,900	+ 24,73,300	*3,04,900*	7,18,71,200	7,21,76,100	— 18,39,800	
	I. Electricity Schemes.												
52	INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES..	*66,92,368*	..	66,92,368	*89,94,300*	..	89,94,300	— 7,29,400	*1,20,27,500*	..	1,20,27,500	+ 30,33,200	XXVIII
52A	OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES	..	10,766	10,766	..	— 86,300	— 86,300	+ 2,99,500	..	— 4,37,700	— 4,37,700	— 3,51,400	(XXVIII)
	TOTAL—I ..	*66,92,368*	10,766	67,03,134	*89,94,300*	— 86,300	89,08,000	— 4,29,900	*1,20,27,500*	— 4,37,700	1,15,89,800	+ 26,81,800	
	J. Miscellaneous.												
54	FAMINE	..	4,75,123	4,75,123	..	23,76,800	23,76,800	+ 21,36,000	..	10,00,000	10,00,000	— 13,76,800	XXIX
54A	TERRITORIAL AND POLITICAL PENSIONS	..	..	..	..	..	..	..	*5,42,300*	..	5,42,300	+ 5,42,300	XXXII.
55	SUPERANNUATION ALLOWANCES AND PENSIONS	*4,30,962*	1,52,05,513	1,56,36,475	*3,56,600*	1,58,94,200	1,62,50,800	— 2,50,200	*3,55,900*	1,60,95,100	1,64,51,000	+ 2,00,200	XXX
55A	COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES	..	4,36,757	4,36,757	*10,000*	4,70,100	4,80,100	+ 30,100	*10,000*	5,60,000	5,70,000	+ 89,900	(XXX)
56	STATIONERY AND PRINTING ..	*4,97,597*	67,00,109	71,97,706	*5,42,500*	88,10,700	93,53,200	+ 14,54,800	*5,42,500*	67,08,100	72,50,600	— 21,02,600	XXXI
57	MISCELLANEOUS	*5,128*	2,23,50,342	2,23,55,470	*5,000*	39,43,000	39,48,000	—1,06,68,100	..	19,30,800	19,30,800	— 20,17,200	XXXII
	TOTAL—J ..	*9,33,687*	4,51,67,844	4,61,01,531	*9,14,100*	3,14,94,800	3,24,08,900	— 72,97,400	*14,50,700*	2,62,94,000	2,77,44,700	— 46,64,200	
	M. Extraordinary Items.												
63	EXTRAORDINARY CHARGES ..	..	2,82,23,502	2,82,23,502	..	1,07,23,200	1,07,23,200	— 30,92,000	..	1,06,56,700	1,06,56,700	— 66,500	XXXII
64B	CIVIL DEFENCE	*868*	1,16,488	1,17,3[illegible]6	..	81,100	81,100	+ 81,100		..	..	— 81,100	(XXXII)
	TOTAL—M ..	*868*	2,83,39,990	2,83,40,858	..	1,08,04,300	1,08,04,300	— 30,10,900	..	1,06,56,700	1,06,56,700	— 1,47,600	
	TOTAL—Expenditure on Revenue Account ..	*3,13,86,971*	50,19,55,119	53,33,42,090	**3,23,55,400**	**53,14,61,300**	56,38,16,700	**+ 72,08,300**	**3,23,10,500**	**52,34,12,100**	**55,57,22,600**	**—80,94,100**	
	Excess of Revenue over Expenditure or Surplus..	..	..	**+ 10,428**	..	..	**+53,13,400**	**+ 43,90,000**	..	..	..	**— 53,13,400**	
	GRAND TOTAL ..	..	..	53,33,52,518	..	..	56,91,30,100	**+ 1,15,98,300**	..	..	**55,57,22,600**	**— 1,34,07,500**	

Major and Minor Heads. (1)	Accounts, 1948-9. (2)	Revised Estimate, 1949-50. (3)	Budget Estimate, 1950-51. (4)
RECEIPTS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE (FROM STATEMENT B)	+ 10,428	+ 53,13,400	..
N. PUBLIC DEBT INCURRED—			
I. PERMANENT DEBT	..	..	..
II. FLOATING DEBT— TREASURY BILLS	1,00,00,000	8,00,00,000	8,00,00,000
OTHER FLOATING LOANS	19,31,00,000	11,00,00,000	10,00,00,000
III. LOANS FROM THE GOVERNMENT OF INDIA ..	3,00,00,000	..	..
TOTAL, N. ..	23,31,00,000	19,00,00,000	18,00,00,000
O. UNFUNDED DEBT— STATE PROVIDENT FUNDS	1,05,13,659	1,11,01,000	1,26,85,000
TOTAL, O. ..	1,05,13,659	1,11,01,000	1,26,85,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST— DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	1,12,018	1,18,400	1,16,500
II. DEPOSITS NOT BEARING INTEREST—			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	75,22,407	81,04,300	81,21,500
SINKING FUND INVESTMENT ACCOUNT ..	..	54,56,500	..
FAMINE RELIEF FUND	2,62,448	6,70,500	2,77,600
Carried over ..	78,96,873	1,43,49,700	85,15,600

Major and Minor Heads. (1)	Accounts, 1948-9. (2)	Revised Estimate, 1949-50. (3)	Budget Estimate, 1950-51. (4)
DISBURSEMENTS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE (FROM STATEMENT A)	..	..	35,97,500
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
65. PAYMENTS OF COMPENSATION TO LANDHOLDERS ON THE ABOLITION OF THE ZAMINDARI SYSTEM	..	25,00,000	1,07,00,000
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	2,48,66,563	3,92,06,600	5,78,65,400
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	1,15,61,419	40,22,200	1,05,46,900
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	33,36,053	75,82,200	1,35,86,900
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.	4,24,55,350	6,42,61,900	5,66,10,600
82. CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT. ..	..	14,59,400	51,96,600
82-B. CAPITAL OUTLAY ON ROAD TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT.	26,64,715	8,04,700	4,08,000
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	..	..	100
85-A. CAPITAL OUTLAY ON SCHEMES OF STATE TRADING	..	— 2,50,00,000	100
TOTAL ..	8,48,84,100	9,48,37,000	15,49,14,600
N. PUBLIC DEBT DISCHARGED—			
I. PERMANENT DEBT	8,58,400	30,27,500	10,64,000
II. FLOATING DEBT— TREASURY BILLS	1,00,00,000	8,00,00,000	8,00,00,000
OTHER FLOATING LOANS	19,31,00,000	11,00,00,000	10,00,00,000
III. LOANS FROM THE GOVERNMENT OF INDIA ..	4,34,931	4,58,000	4,75,400
TOTAL, N. ..	20,43,93,331	19,34,85,500	18,15,39,400
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	85,49,966	87,25,000	90,00,000
TOTAL, O. ..	85,49,966	87,25,000	90,00,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST— DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	..	..	..
II. DEPOSITS NOT BEARING INTEREST—			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (SINKING FUNDS) ..	8,52,096	30,09,300	10,64,000
SINKING FUND INVESTMENT ACCOUNT ..	..	54,96,400	..
FAMINE RELIEF FUND	3,48,828	7,02,000	2,50,000
Carried over ..	12,00,924	92,07,700	13,14,000

Major and Minor Heads. (1)	Accounts, 1948-9. (2)	Revised Estimate, 1949-50. (3)	Budget Estimate, 1950-51. (4)
	RS.	RS.	RS.
Brought forward ..	78,96,873	1,43,49,700	85,15,600
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Fund for the Development of Rural Water-supply	605	10,00,000	..
Provincial Road Fund—Other Account ..	5,272	6,000	..
Revenue Reserve Fund	69,28,500	69,28,000	69,28,000
Fund for Village Reconstruction and Harijan Uplift (Madras)	352	10,00,000	300
Depreciation Reserve Fund—Electricity.	28,64,426	52,90,800	36,37,100
Special Reserve Fund—Electricity ..	8,31,749	16,95,500	11,86,900
Depreciation Reserve Fund—Government Presses	82,436	78,000	78,000
Road Transport Schemes—			
1. Depreciation Reserve Fund ..	15,60,883	13,36,000	13,50,000
2. Accident Reserve Fund		1,40,900	1,40,900
Deposits of Local Funds—			
District Funds	9,84,54,783	8,97,10,000	9,01,05,000
Municipal and Other Funds ..	6,42,67,281	6,35,20,000	6,28,20,000
Departmental and Judicial Deposits—			
Civil Deposits	39,14,89,435	39,45,58,900	38,75,90 400
Other Accounts—			
Subventions from Central Road Fund ..	52,75,199	19,42,200	41,24,000
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	16,440	..	..
Deposit Account of the Grant made by the Indian Central Cotton Committee	41,895	1,73,400	1,85,700
Deposit Account of the Grant by the Indian Council of Agricultural Research	2,73,641	1,89,500	2,14,900
Deposit Account of Grants made by the Indian Central Oil Seed Committee for Multiplication of Improved Strains of Groundnut	881	9,900	9,200
Deposit Account of Grant made by the Indian Central Tobacco Committee	5,233	14,500	6,900
Deposit Account of Grants from the Indian Central Sugarcane Committee.	84,224	1,94,800	1,96,500
Deposit Account of Grants for the relief of Groundnut Cultivators ..	..	500	..
Deposit Account of Grants from the Government of India for grant of bonus for Growing Food Crops in lieu of Cotton	..	1,000	1,000
Deposit Account of Grants made by the Indian Research Fund Association ..	..	..	..
Deposit Account of Grants made by the Council of Scientific and Industrial Research of the Government of India	16,695	..	..
Deposit Account of Grant made by the Indian Central Coconut Committee	12,252	69,800	44,300
Deposit Account of Grant from the fund for the benefit of cotton Growers	62,715	..	..
Account of Pudukottai State ..	2,03,62,526	12,17,700	..
Account of Banganapalle State ..	24,73,146	2,12,600	..
Account of Sandur State	..	4,21,000	..
Carried over ..	60,30,07,442	58,40,60,700	56,71,34,700

Major and Minor Heads. (1)	Accounts, 1948-9. (2)	Revised Estimate, 1949-50. (3)	Budget Estimate, 1950-51. (4)
	RS.	RS.	RS.
Brought forward ..	12,00,924	92,07,700	13,14,000
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Fund for the Development of Rural Water-supply	21,36,176	28,40,900	22,52,900
Provincial Road Fund—Other Account.	1,61,710	45,000	8,000
Revenue Reserve Fund	5,00,000	..	..
Fund for Village Reconstruction and Harijan Uplift (Madras)	39,03,698	64,14,900	89,42,000
Depreciation Reserve Fund—Electricity.	24,79,917	56,07,100	36,51,000
Special Reserve Fund—Electricity ..	7,11,245	17,48,700	12,06,100
Depreciation Reserve Fund—Government Presses	3,69,188	3,08,800	15,400
Road Transport Schemes--			
Depreciation Reserve Fund	..	300	300
Accident Reserve Fund	..	10,000	100
Deposits of Local Funds—			
District Funds	9,41,35,834	8,50,61,000	8,50,61,000
Municipal and Other Funds	5,95,02,429	6,10,20,000	6,07,20,000
Departmental and Judicial Deposits—			
Civil Deposits	37,31,35,281	38,39,01,000	38,40,39,400
Other Accounts—			
Subventions from Central Road Fund.	43,37,422	19,42,200	41,24,000
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	1,511	1,300	5,500
Deposit Account of the Grant made by the Indian Central Cotton Committee	44,091	1,73,400	1,85,700
Deposit Account of the Grant by the Indian Council of Agricultural Research	2,50,943	1,99,300	2,04,900
Deposit Account of grant made by the Indian Central Oil Seed Committee for Multiplication of improved Strains of Groundnut	881	9,900	9,200
Indian Central Tobacco Committee ..	110	14,500	6,900
Deposit Account of Grants from the Indian Central Sugarcane Committee.	80,724	1,94,800	1,96,500
Deposit Account of Grants for the relief of Groundnut Cultivators ..	21,530	500	..
Deposit Account of Grant from the Government of India for grant of bonus for growing foodcrops in lieu of cotton	..	1,000	1,000
Deposit Account of Grants made by the Indian Research Fund Association ..	25	..	..
Deposit Account of Grants made by the Council of Scientific and Industrial Research of the Government of India	12,885	..	..
Deposit Account of Grant made by the Indian Central Coconut Committee	12,252	69,800	44,300
Deposit Account of grant from the Fund for the benefit of Cotton Growers ..	66,104	..	..
Account of Pudukottai State ..	1,70,93,794	54,65,300	..
Account of Banganapalli State ..	10,13,987	5,20,800	..
Account of Sandur State	..	4,96,100	..
Carried over ..	56,11,72,661	56,52,54,300	55,19,88,200

Major and Minor Heads. (1)	Accounts, 1948-9. (2)	Revised Estimate, 1949-50. (3)	Budget Estimate, 1950-51. (4)
	RS.	RS.	RS.
Brought forward ..	60,30,07,442	58,40,60,700	56,71,34,700
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. Advances not bearing Interest—			
Advances Repayable	84,49,401	83,35,100	81,17,700
Permanent Advances	1,10,660	1,63,000	1,13,000
Accounts with the Government of Pakistan	1,71,323	..	..
Accounts with the Government of Burma	— 6,971	..	..
Accounts with the Reserve Bank ..	37,604	56,000	47,000
IV. Suspense—			
Cash Balance Investment Account ..	21,30,84,247	6,95,98,000	18,40,00,000
Other Suspense Accounts	15,75,33,544	8,38,42,000	8,35,01,000
Cheques and Bills	14,01,12,579	13,05,00,000	13,02,00,000
Departmental and Similar Accounts ..	27,82,760	28,22,000	19,45,000
V. Miscellaneous—			
Miscellaneous—Government Account ..	8,58,400	30,27,500	10,64,000
TOTAL, P. ..	1,12,61,40,989	88,24,04,300	97,61,22,400
R. LOANS AND ADVANCES BY THE ~~PROVINCIAL~~ MADRAS GOVERNMENT—			
Loans to Municipalities, Port Funds, Cultivators, etc.	3,85,28,413	5,56,72,200	4,05,46,500
Loans to Government Servants ..	5,18,238	5,28,500	6,27,800
TOTAL, R. ..	3,90,46,651	5,62,00,700	4,11,74,300
S. REMITTANCES—			
Cash Remittances	78,99,72,818	79,85,00,000	79,19,00,000
Reserve Bank of India Remittances ..	46,83,168	— 12,40,000	..
Adjusting Account with Railways	— 43,840	..	..
Adjusting Account between Union (Non-Railways) and States Governments ..	— 63,41,850	— 7,50,000	..
Inter-States Suspense Account	47,896	— 2,000	..
TOTAL, S. ..	78,83,18,192	79,65,08,000	79,19,00,000
TOTAL—RECEIPTS ..	**2,19,71,29,919**	**1,94,15,27,400**	**2,00,18,81,700**
V. **Opening Cash Balance** ..	**— 92,82,280**	**3,47,60,601**	**56,40,501**
GRAND TOTAL ..	**2,18,78,47,639**	**1,97,62,88,001**	**2,00,75,22,201**

Major and Minor Heads. (1)	Accounts, 1948-9. (2)	Revised Estimate, 1949-50. (3)	Budget Estimate, 1950-51. (4)
	RS.	RS.	RS.
Brought forward ..	56,11,72,661	56,52,54,300	55,19,88,200
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. Advances not Bearing Interest—			
Advances Repayable	1,00,16,101	83,21,400	82,43,900
Permanent Advances	2,61,897	63,000	26,000
Accounts with the Government of Pakistan	7,59,034	..	..
Accounts with the Government of Burma	9,436	— 9,300	..
Accounts with the Reserve Bank ..	50,311	47,000	47,000
IV. Suspense— Cash Balance Investment Account ..	9,25,63,659	1,64,81,000	4,50,00,000
Other Suspense Accounts	15,95,39,239	8,48,99,000	8,45,01,000
Cheques and Bills	13,97,86,314	13,05,00,000	13,02,00,000
Departmental and Similar Accounts ..	34,25,129	25,38,000	18,45,000
V. Miscellaneous— Miscellaneous—Government Account ..	37,67,068	36,77,600	36,77,600
TOTAL, P. ..	97,13,50,849	81,17,72,000	82,55,28,700
R. LOANS AND ADVANCES BY THE MADRAS GOVERNMENT—			
Loans to Municipalities, Port Funds, Cultivators, etc.	9,44,92,313	7,08,33,700	5,09,65,200
Loans to Government Servants	6,24,076	6,79,300	6,75,300
TOTAL, R. ..	9,51,16,389	7,15,13,000	5,16,40,500
S. REMITTANCES—			
Cash Remittances	79,20,77,533	79,04,50,000	77,54,50,000
Reserve Bank of India Remittances ..	25,44,307	..	..
Adjusting Account with Railways ..	90,733		..
Adjusting Account between Union (Non-Railways) and States Governments ..	— 62,78,124		..
Inter-States Suspense Account	3,57,954	..	..
TOTAL, S. ..	78,87,92,403	79,03,15,000	77,54,50,000
TOTAL—DISBURSEMENTS ..	**2,15,30,87,038**	**1,97,06,47,500**	**2,00,16,70,700**
V. Closing Cash Balance ..	**3,47,60,601**	**56,40,501**	**58,51,501**
GRAND TOTAL ..	**2,18,78,47,639**	**1,97,62,88,001**	**2,00,75,22,201**

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